

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Tuesday 28th May, 2019

No. 220

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 06/2019 – State Tax

Dated: 29th January, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure No. 65/2017-State Tax, dated the 15th November, 2017, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures "sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir", words, brackets and figures "the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section" shall be substituted.

This notification shall come into force with effect from the 1st day of February, 2019.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**